

### Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-8-4-.01

Rule Title: Verification of Fuel Identification Marker Application

New;  Amended;  Repealed;  Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that result from the absence of the proposed rule? N/A

Are all the facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed rule relate to or effect any matter of litigation which the agency is a party to concerning the subject matter of the purposed rule? No

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Does the proposed rule have any economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

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#### Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.



Signature of certifying officer \_\_\_\_\_

Date 05/22/2018

APA-6  
10/96

**ECONOMIC IMPACT STATEMENT  
FOR APA RULE  
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-8-4-.01

Rule Title: Verification of Fuel Identification Marker Application

           New            Amend   X   Repeal            Adopt by Reference

- NO  
 YES

This rule has no economic impact.

This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:
9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:

10.       DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH  
IF THE RULE IS NOT IMPLEMENTED:
  
11.       OTHER COMMENTS:

ALABAMA DEPARTMENT OF REVENUE  
Business License Tax

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-7-2	Tobacco Tax Forms
810-8-3	Motor Fuels Forms
810-8-4-.01	Verification of Fuel Identification Marker Application

**INTENDED ACTION** Repeal

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the above mentioned rules because during reviewal of the rule required by the Red Tape Reduction Act they were determined to no longer be needed.

**RULE NO. & TITLE**

810-8-5-.06	Clarification of the Application of the Forest Products Severance Tax and the Forest Products Manufacturers Tax on Certain Forest Products.
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**INTENDED ACTION** New

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to adopt a new rule that clarifies the application of Forest Products Severance tax and Forest Products Manufacturers tax on certain forest products.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **01:30 PM on Tuesday, July 10, 2018, Room 1203, First Floor, Gordon Persons Building**, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://www.revenue.alabama.gov/tax-policy/>.


All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Tuesday, July 10, 2018

**CONTACT PERSON AT AGENCY:**

Meagan Barrett  
Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380

  
Michael D. Gamble, Secretary  
Alabama Department of Revenue

**810-8-4-.01 Verification Of Fuel Identification Marker Application. (REPEAL)**

(1) WHEREAS, §40-17-150, Code of Ala. 1975, provides for the issuance of identification markers for motor vehicles, as defined in subdivision (1) of §40-17-140, Code of Ala. 1975, and a fee for such issuance of \$12.00 per vehicle per year; and

(2) WHEREAS, §40-17-150, Code of Ala. 1975, also requires that the motor carrier make application to obtain identification markers and such application shall include a listing of all motor vehicles operated by the motor carrier and for which an identification marker is required, giving for each vehicle the make, serial number and type fuel used, and such application shall be accompanied by a remittance in an amount sufficient to cover the fee or fees required for the identification markers; and

(3) WHEREAS, § 40-17-143, Code of Ala. 1975, provides, in part, that every motor carrier, as defined in subdivision (2) of §40-17-140, Code of Ala. 1975, before being issued identification markers, shall file with the Department of Revenue a surety company bond, or a collateral bond with a negotiable government bond or government bonds posted with the Department as security therefore; and

(4) WHEREAS, §40-17-141, 40-17-145 and 40-17-148, Code of Ala. 1975, requires that every motor carrier shall timely file quarterly reports and pay an excise tax upon motor fuels, as defined under subdivisions (6) and (7) of Code § 40-17-140, used in its operations within this state; and

(5) WHEREAS, a fuel identification marker will not be issued to any person, firm or corporation who has not completed an application for interstate motor carrier license, or has not posted an interstate motor carrier surety bond, and has not met the other requirements as specified in Title 40, Chapter 17, Article 3, Code of Ala. 1975, and any regulations promulgated thereunder; and

(6) WHEREAS, the Commissioner of Revenue may promulgate rules and regulations as provided under §§ 40-17-143, 40-17-150 and 40-17-152, Code of Ala. 1975, so as to allow motor carriers meeting such aforementioned requirements to be issued identification markers for their motor vehicles and provide for motor carriers who are not in compliance with such requirements to be issued a refund for monies received with the application for identification markers;

(7) IT IS THEREFORE ORDERED THAT upon receipt of the application to obtain fuel identification markers and remittance of same, the remittance shall be deposited into a temporary account and the application shall be verified by the Department of Revenue.

The verification shall ensure that the motor carrier making such application is in compliance with: (a) Title 40, Chapter 17, Article 3, Code of Ala. 1975; (b) any regulations promulgated thereunder; and, (c) has met the following requirements to obtain a fuel identification marker under Code § 40-17-150:

(a) The motor carrier must have completed an application for an interstate motor carrier license.

(b) The motor carrier must have a current and properly executed surety bond or collateral bond on file with the Department of Revenue which shall be in an amount sufficient to cover twice the amount of the average quarterly tax liability required under §40-17-143, Code of Ala. 1975.

(c) The motor carrier must provide a listing of all motor vehicles operated by the motor carrier and for which an identification marker is required, giving for each vehicle the make, serial number and type fuel used, as provided under § 40-17-150, Code of Ala. 1975.

(d) The motor carrier must be in compliance with §§40-17-141, 40-17-145, and 40-17-148, Code of Ala. 1975, requiring that every motor carrier shall file quarterly reports timely and pay an excise tax upon motor fuels, as defined under subdivisions (6) and (7) of Code §40-17-140, used in its operations within Alabama. Such compliance will ensure that the motor carrier is in good standing with the motor carrier laws of the State of Alabama, e.g., having no outstanding liabilities or unremitted fuel tax returns.

(e) Motor carriers who have not completed an application, posted a motor carrier bond, or provided a listing of all motor vehicles and who are not in good standing with the interstate motor carrier fuel tax law, as provided in this regulation, shall not be issued fuel identification markers as specified under §40-17-150, Code of Ala. 1975.

(8) Upon the completion of the verification procedure, motor carriers in compliance with the requirements as set forth shall be issued the decals and the funds shall be transferred from the temporary account to the Public Road and Bridge Fund as specified under §40-17-150, Code of Ala. 1975. Motor Carriers who are not in compliance shall be notified and given ninety (90) days to comply. If the motor carrier does not comply within the specified period a refund shall be issued for such motor carrier and drawn from the temporary account.

**Author:** Dwight W. Pridgen, Chief, Natural Resources and License Tax Division.

**Authority:** Code of Ala. 1975, §§ 40-17-143, 40-17-150, and 40-17-152.

**History:** Adopted September 6, 1988; filed September 14, 1988.

Repealed: Filed May 22, 2018; effective